



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Janie E. Bowen, Commissioner
Department of Taxation

From: Cynthia H. Norwood
Assistant Attorney General-III

Date: August 7, 2007

Subject: Letter of Assurance for Fast-Track Amendments to Department of Taxation Regulations
Relating to Public Participation Guidelines

I have reviewed the Fast-Track amendments to the Department of Taxation (“Department”) regulations that were posted on the Virginia Regulatory Town Hall internet site on August 6, 2007. In my view, as counsel to the Department, the Department may promulgate these regulations pursuant to §§ 2.2-4007.02 and 58.1-203. of the *Code of Virginia*. The proposed amendments do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect. This memorandum does not address conformance or non-conformance with the fast-track process requirements by which these regulations are being promulgated pursuant to § 2.2-4012.1 of the *Code of Virginia*.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.